

109TH CONGRESS
1ST SESSION

H. R. 3831

To amend the Internal Revenue Code of 1986 to include certain safe harbor deferred compensation plans for domestic and similar workers in the waiver of the tax on nondeductible contributions.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 20, 2005

Mr. GERLACH introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to include certain safe harbor deferred compensation plans for domestic and similar workers in the waiver of the tax on nondeductible contributions.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Household Employee Flexible Savings Plan Act of
6 2005”.

1 **SEC. 2. WAIVER OF TAX ON NONDEDUCTIBLE CONTRIBU-**
2 **TIONS FOR DOMESTIC OR SIMILAR WORKERS.**

3 (a) IN GENERAL.—Subparagraph (B) of section
4 4972(c)(6) of the Internal Revenue Code of 1986 is
5 amended to read as follows:

6 “(B) so much of the contributions to—

7 “(i) a simple retirement account
8 (within the meaning of section 408(p)),

9 “(ii) a simple plan (within the mean-
10 ing of section 401(k)(11)), or

11 “(iii) a cash or deferred arrangement
12 which meets the requirements of section
13 401(k)(12),

14 which are not deductible when contributed sole-
15 ly because such contributions are not made in
16 connection with a trade or business of the em-
17 ployer.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall take effect as if included in the amend-
20 ments made to such section by the Economic Growth and
21 Tax Relief Reconciliation Act of 2001.

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